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NOTE

ON THE

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# STAMP STATEMENTS

OF THE

PUNJAB

*For the year 1912-13.*

Price: Rs. 0-2-6 or 3d.



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STAMP STATEMENTS FOR 1912-13.

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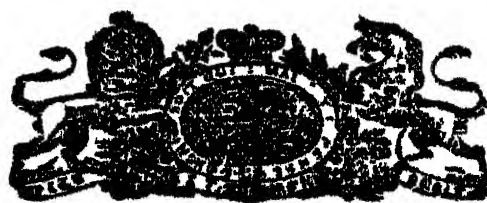
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NOTE  
ON THE  
STAMP STATEMENTS  
OF THE  
PUNJAB

*For the year 1912-13.*





No. 1473 S (Financial).

FROM

A. A. L. PARSONS, ESQUIRE, I C S,  
*Under-Secretary to Government, Punjab,*  
*Financial Department*

TO

THE ASSISTANT SECRETARY TO THE FINANCIAL  
COMMISSIONERS, PUNJAB.

*Dated Simla, 24th July 1913.*

Financial.

SIR,

I AM directed to acknowledge the receipt of the Stamp Returns for the year ending the 31st March 1913, forwarded with your letter No. 566, dated 12th July 1913.

I have the honour to be,

SIR,

Your most obedient Servant,

A. A. L. PARSONS,  
*Under-Secretary to Government, Punjab,*  
*Financial Department.*





10. 1. 13.

FINANCIAL COMMISSIONER'S OFFICE

Dated LAHORE, 12th July 1913.

FROM

H. RAYNOR GOLDBING Esquire, I.S.C., V.D.,

*Assistant Secretary to the F. & C. Board Commissioners, Punjab*

TO

THE FINANCIAL SECRETARY TO GOVERNMENT, PUNJAB.

The Hon'ble Mr. M. W. Fenton C.S.I.

SIR,

I AM directed to submit, for the information of Government, the Stamp  
Annual Stamp Returns for 1912-13  
Returns for the year ending the 31st  
March 1913. In accordance with the  
instructions conveyed in your letter No. 1687, dated the 2nd of June last, the  
statistics relating to the collection of Stamp duty up to the 30th September 1912  
have been included in the Punjab return, and those relating to the portion  
of the district which has been ceded to the new Province have been ex-  
cluded, after that date.

2. The total receipts during 1912-13 exceed those of the previous year  
by Rs. 2,63,614. The total expenditure  
Total receipts and charges (State + F)  
has increased by Rs. 25,651, the princi-  
pal increase being due to refunds on unused stamped forms belonging to  
Marriage and Relief Funds and Insurance Companies which ceased to exist  
during the year. The winding-up of many of these was the result, as  
mentioned in last year's Note, of the legislation for their control and  
supervision.

The net receipts are Rs. 2,40,963 more than in 1911-12, notwithstanding  
that the figures for the old Delhi district for the first six months of the year  
only are included.

3. The income from court-fee stamps is Rs. 2,26,972 in excess of that  
for 1911-12. Increases are shown in  
Receipts from sale of judicial stamps (State-  
ment II).  
twenty-four districts, and are generally  
attributed to increased litigation to the institution of civil suits of high values and  
to the amendment of the Court Fees Act in 1912, which raised the valuation of  
land suits for court-fee purposes from 5 to 10 times the land revenue (section 7  
of Punjab Act I of 1912). The increases in Rohtak and Gurgaon are mainly  
due to the transfer of the Sonapat and Ballabgarh tahsils from Delhi to those  
districts, respectively. In Hoshiarpur the increase of Rs. 21,853 is attributed  
to the institution of several cases in respect of boundary limits and also to a  
considerable number of applications for copies of old settlement records, in  
connection with the settlement operations now in progress. In Gujrat also a  
part of the increase is said to be due to the currency of settlement operations.  
Though not mentioned by the Deputy Commissioners, it is possible that the  
increases of from Rs. 17,844 to Rs. 30,726 in the Ferozepore, Gujranwala,  
Shahpur and Amritsar districts are, to some extent, due to the same cause.

Decreases are noticeable only in five districts. The decrease in Delhi is merely nominal, for the reason explained in paragraph 1. The only decrease that calls for any notice is that in Mianwali, which is attributed to a lull in civil litigation in consequence of unfavourable agricultural conditions.

4. The net increase in the income from the sale of non-judicial stamps, as compared with the receipts of the previous year, is Rs. 34,751. An increase of Rs. 88,991 is shown under non-judicial impressed stamps or sheets, spread over twenty-three districts. The usual explanation is given, namely, the execution of a larger number of bonds, deeds, &c., of higher values. The increases exceeded Rs. 10,000 in three districts only, namely, Ferozepore, Lahore and Lyallpur, and are said to be due, respectively, to the substitution of deeds for account book entries in cases of mortgage and sale, to the sale of stamps of high values to residents of districts other than Lahore, and to an increase in the number of sales and mortgages by the colonists on acquisition of proprietary rights in their holdings. The large decrease (Rs. 48,708) shown against Delhi under this head is due to the cause already explained in paragraph 1, as is also the decrease in the sale of *hundis* and foreign bill stamps.

The most important decrease shown in statement III is that under the sub-head "Impressed Stamps, as defined in section 2 (13) (a) of the Stamp Act." This decrease of Rs 64,025 is almost entirely due to the closure of Insurance Companies, &c., referred to in paragraph 2 above.

The other fluctuations call for no special notice.

5. The total number of unstamped or insufficiently stamped documents dealt with during the year was 2,611, on which the duty and penalty realised amounted to Rs. 26,113, or about Rs. 1,000 more than in 1911-12.

6. All differences between the departmental returns and the Accountant-General's statements were reconciled.

I have, etc.,

H. RAYNOR GOULDING,

*Assistant Secretary to the Financial Commissioners, Punjab.*

# STATEMENT I.

*Abstract of Receipts and Charges in the Punjab for the year ending 31st March 1913.*

HEAD	Receipts	CHARGES				Net receipts	Cost of Central Superannuation	Cost of stamps and plain paper supplied to the Central Dept.
		Discount and establishment for sale of stamps	Postals	Other charges	Total			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ls.
Under the Stamp Act	19,03,990	68,822	45,806	9,310	1,23,938	17,50,052	...	25,111
Under the Court-fees Act.	36,24,335	(a) 81,333	40,483	9,887	90,653	35,33,682	...	33,637
Total of 1912-13 ...	55,28,325	1,00,155	95,299	19,197	2,14,591	53,13,734	..	58,688
Total of 1911-12 ...	52,61,711	96,170	72,412	20,858	1,88,940	50,72,771	...	58,183

(a) Includes Rs. 240 on account of punishing establishments in the Hoshiarpur and Jullundur districts.

T. A. MOON:

H. RAYNOR GOULDING.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps in the Punjab for the year ending 31st March 1913.

District					Sale of court fee stamps.	Sale of stamps for copies.	Sale of plain paper used with court fee labels.	Miscellaneous receipts.	Total.
1					2	3	4	5	6
					Rs.	Stamps for copies are not used in the Punjab.	Rs.	Rs.	Rs.
Biswan	...	...	...	...	1,00,828		2,205	...	1,03,
Rohtak	...	...	...	...	92,333		2,145	...	94,
Gurgaon	...	...	...	...	54,908		1,163	5	56,
Delhi	...	...	...	...	1,23,630		1,537	10	1,25,
Karnal	...	...	...	...	91,144		2,152	380	93,
Ambala	...	...	...	...	1,22,277		3,015	115	1,25,
Samal	...	...	...	...	43,387		428	...	43,
Kangra	...	...	...	...	65,538		1,905	...	67,
Hoshiarpur	...	...	...	...	1,67,170		4,695	630	1,72,
Jullundur	...	...	...	...	1,67,069		4,253	30	1,71,
Ludhiana	...	...	...	...	1,09,396		2,565	240	1,12,
Faridkot	...	...	...	...	1,09,866		5,400	252	2,05,
Lyallpur	...	...	...	...	4,23,709		6,203	575	4,30,
Aurangabad	...	...	...	...	2,53,410		4,507	1,203	2,59,
Gurgaon	...	...	...	...	1,38,596		3,195	20	1,42,
Sirol	...	...	...	...	1,49,068		2,692	438	1,52,
Gujranwala	...	...	...	...	1,44,005		2,527	47	1,46,
Gujrat	...	...	...	...	85,603		2,313	35	87,
Bahawalpur	...	...	...	...	1,06,322		2,610	141	1,09,
Jhelum	...	...	...	...	75,500		1,410	56	77,
Rawalpindi	...	...	...	...	1,15,316		2,756	205	1,16,
Attock	...	...	...	...	72,900		1,715	56	74,
Mianwali	...	...	...	...	52,717		1,650	3	54,
Montgomery	...	...	...	...	41,609		1,132	...	45,
Lyallpur	...	...	...	...	1,34,253		1,535	29	1,40,
Jhang	...	...	...	...	97,801		1,603	7	99,
Multan	...	...	...	...	1,32,365		3,910	769	1,36,
Muzaffargarh	...	...	...	...	1,06,662		2,702	37	1,09,
Dera Ghazi Khan	...	...	...	...	67,054		1,860	...	68,
Kashmir Resident	...	...	...	...	415		...	...	...
Total 1912-13					35,42,967	...	70,085	5,253	36,24,
Total 1911-12					33,15,905	...	72,081	4,390	38,92,

LAHORE :

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commission. P.W.

## STATEMENT III

Statement of Receipts and Disbursements of the Punjab Stamp Revenue for the year ending 31st March 1912.

DISTRICT	Impressed stamp	Revenue from sale of stamps	Revenue from sale of stamps (13) (a) of (b) stamp	Foreign till stamps	Half-anna and one anna stamps	Revenue from sale of stamps	Revenue from sale of stamps	Revenue from sale of stamps	Revenue from sale of stamps	Revenue from sale of stamps	Revenue from sale of stamps	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hoshiarpur	21,331	3,704	...	307	...	...	1,090	280	...	...	1,356	31,018
Kohtak	10,030	6	18	...	...	...	659	9	...	...	176	17,222
Gurdaspur	10,711	82	...	...	...	...	380	9	...	...	107	11,349
Delhi	84,935	9,530	396	5,479	...	40	...	197	...	803	518	55,397
Karnal	26,751	39	...	...	...	...	...	53	...	...	765	27,608
Ambala	48,163	1,198	44	50	...	...	1,975	34	...	1,563	612	53,634
Sirsa	20,473	810	997	1,000	...	536	...	143	...	...	349	24,398
Kangra	21,710	10	15	...	...	...	...	199	...	...	240	25,179
Hoshiarpur	77,235	43	43	...	...	...	1,777	507	...	...	1,111	80,716
Jullundur	88,536	812	119	...	...	...	1,800	288	...	25	968	92,017
Ludhiana	50,432	2,507	301	...	...	...	1,205	43	...	...	1,145	55,693
Ferozepore	72,550	10,305	84	...	...	...	2,207	840	...	42	3,046	89,024
Lahore	1,77,954	6,870	71,142	2,407	...	8,055	10,268	588	15	31,270	1,360	3,18,929
Amritsar	1,12,647	20,842	492	8,899	...	200	...	319	...	55	1,707	1,75,160
Gurdaspur	65,333	13	167	...	...	2	...	302	...	370	1,240	67,437
Sialkot	72,305	523	37	...	...	...	1,405	116	...	828	1,001	76,275
Gujranwala	56,423	717	...	...	...	...	...	153	...	...	1,271	58,504
Gujrat	37,697	5	...	...	...	...	...	236	...	...	199	38,127
Shahpur	33,739	2,186	460	...	...	...	897	520	...	...	160	37,571
Jhelum	25,810	718	10	...	...	...	1,550	83	...	...	772	28,052
Rawalpindi	44,896	2,857	178	1,034	...	169	830	390	...	540	1,825	58,014
Attock	33,214	164	...	...	...	...	643	255	...	156	1,032	35,195
Manwali	32,233	399	...	...	...	...	355	350	...	...	432	33,709
Montgomery	13,625	612	1,143	...	...	...	5	126	...	...	112	16,143
Lyallpur	48,292	1,517	85	...	...	...	1,390	530	...	...	998	52,412
Jhang	29,891	1,869	20	...	...	...	675	149	...	...	500	33,194
Multan	56,650	4,526	101	...	...	103	2,630	393	...	18	806	64,717
Muzaffargarh	38,555	37	...	...	...	...	...	350	...	...	702	39,844
Dera Ghazi Khan	25,192	74	...	...	...	...	...	409	...	...	807	26,572
Share of sale-proceeds of unified stamps	...	...	...	...	1,85,000	...	...	...	...	...	...	1,85,000
Total 1912-13	14,38,668	72,590	70,001	19,205	1,85,000	4,135	40,710	8,140	15	38,170	26,176	19,08,990
Total 1911-12	13,44,674	74,729	1,40,116	20,053	1,85,000	8,987	30,857	7,055	...	33,197	28,171	18,46,239

## STATEMENT IV.

*Arrangements for the Fend of Stamps in the Punjab during the year ending 31st March 1913.*

DISTRICT.	Number of vendors.	DISCOUNT ALLOWED TO VENDORS			
		On judicial stamps	On plain paper	On non-judicial stamps.	Total.
		Rs	Rs.	Rs	lbs.
1	2	3	4	5	6
H. S. S. ...	25	763	147	1,126	2,033
F. H. S. ...	14	607	143	734	1,571
G. H. S. ...	30	453	77	513	1,012
D. H. S. ...	25	643	103	2,174	2,920
I. H. S. ...	40	721	144	1,246	2,151
A. H. S. ...	53	934	261	2,301	3,137
S. H. S. ...	8	177	24	821	591
K. H. S. ...	74	853	121	1,237	1,011
J. H. S. ...	61	1,573	313	4,120	5,512
B. H. S. ...	57	1,002	170	4,567	6,111
L. H. S. ...	55	604	171	2,415	3,677
P. H. S. ...	91	1,507	153	3,105	5,023
T. H. S. ...	151	2,151	1	6,139	3,702
A. H. S. ...	97	1,022	813	7,138	9,013
S. H. S. ...	111	1,171	233	3,198	4,597
S. H. S. ...	112	1,255	179	3,576	5,010
C. H. S. ...	129	1,093	148	2,402	3,778
C. H. S. ...	98	703	154	2,111	2,901
S. H. S. ...	(a) 62	761	171	1,614	2,549
J. H. S. ...	58	640	94	1,360	2,094
Lawalpindi ...	117	837	171	2,371	3,381
Attock ...	63	595	123	1,742	2,156
Mianwali ...	78	411	110	1,723	2,274
Montgomery ...	51	376	76	760	1,212
Lyallpur ...	19	1,037	125	2,186	3,349
Jhang ...	61	793	107	1,598	2,496
Multan ...	33	244	250	2,538	3,736
Muzaffargarh ...	63	874	171	1,989	3,027
Dera Ghazi Khan ...	53	531	124	1,274	1,929
Total 1912-13	1,926	25,993	5,100	63,822	99,015
Total 1911-12	1,003	21,254	5,316	60,380	95,980

(a) 5 licenses were cancelled during the year.

LAHORE :

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.

# STATEMENT A

In accordance with the provisions of the Punjab Land Revenue Act, 1901, the following statement is submitted for the year ending 31st March 1913.

District	Punjab Land Revenue Act, 1901, Section 57, Sub-section (1)			
	Number of cases	Area in acres	Value in Rs.	Value in Rs.
1	2	3	4	5
		Rs.		Rs.
Hoshiarpur	201	1,590	...	...
Rohilkhand	70	470	...	...
Meerut	27	127	...	...
Doon	51	174	9	57
Patna	61	715	1	10
Arrah	41	775	...	...
Siwan	36	317	1	27
Khanna	30	230	4	7
Hoshiarpur	128	719	40	521
Doon	59	626	8	107
Patna	56	1,088	5	600
Meerut	105	1,112	...	...
Doon	90	1,277	5	17
Patna	12	1,112	27	101
Doon	101	1,223	...	...
Meerut	145	902	10	43
Gurgaon	420	1,241	...	...
Gurgaon	25	130	2	10
Faridkot	22	102	...	...
Meerut	92	769	...	...
Panipat	51	1,789	...	...
Amritsar	20	1,025	...	...
Munawar	34	402	1	32
Montgomery	50	420	1	11
Lahore	105	884	1	95
Jhang	84	589	3	49
Multan	44	241	6	47
Muzaffargarh	72	611	7	53
Dera Ghazi Khan	47	651	14	127
Total 1912-13	2,472	23,862	139	2,851
Total 1911-12	2,075	19,118	163	2,008

LABOUR:

The 1st July 1913.

H. RAYNOR GOULDING,

Assistant Secretary to the Financial Commissioners, Punjab.



## STATEMENT VI.

*Stamp Prosecutions and Results in the Punjab during the year ending 31st March 1913.*

DISTRICT.	Number of cases instituted.	NUMBER OF PERSONS.			Amount of fines imposed.	Amount of rewards disbursed.	REMARKS.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Hissar ...	...	...	...	...	...	...	
Rohatak ...	1	1	1	...	20	...	
Gurgaon ...	...	...	...	...	...	...	
Dehli ...	...	...	...	...	...	...	
Karnal ...	(a) 3	1	1	...	20	...	
Ambala ...	...	...	...	...	...	...	
Sambhal ...	...	...	...	...	...	...	
Kangra ...	2	2	2	...	25	...	
Hoshiarpur ...	...	...	...	...	...	...	
Jalandhar ...	...	...	...	...	...	...	
Jullundur ...	...	...	...	...	...	...	
Ferozepore ...	...	...	...	...	...	...	
Isliote ...	...	...	...	...	...	...	
Amritsar ...	...	...	...	...	...	...	
Grindaspur ...	...	...	...	...	...	...	
Sugliot ...	...	...	...	...	...	...	
Gujranwala ...	...	...	...	...	...	...	
Gujrat ...	...	...	...	...	...	...	
Shahpur ...	1	1	...	1	...	...	
Jhelum ...	...	...	...	...	...	...	
Rawalpindi ...	...	...	...	...	...	...	
Attock ...	...	...	...	...	...	...	
Manwali ...	...	...	...	...	...	...	
Montgomery ...	...	...	...	...	...	...	
Lyallpur ...	...	...	...	...	...	...	
Jhang ...	...	...	...	...	...	...	
Multan ...	...	...	...	...	...	...	
Muzaffargarh ...	...	...	...	...	...	...	
Dera Ghazi Khan ...	...	...	...	...	...	...	
Total 1912-13	7	5	4	1	65	...	
Total 1911-12	6	6	6	...	420	...	

(a) Two cases were dismissed under sections 208 and 269 of Criminal Procedure Code.

LANORE :

H. RAYNOR GOULDING,

1st July 1913.

Assistant Secretary to the Financial Commission.

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H. RAYNOR GOULDING.

*Assistant Secretary to the Financial Commissioners, Punjab.*